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## ABSTRACT

A toner for MICR comprises at least a binder resin, magnetite particles comprising a mixture of granular magnetite and acicular magnetite, and awax, wherein a ratio by weight of said acicular magnetite in said magnetite particles is 0.1 - 0.5 to the granular magnetite of 1.0, said magnetite particles are contained in an amount of 15 - 50 % by weight in the toner, said granular magnetite has residual magnetization of 5 -15 emu/g and saturation magnetization of 70 - 95 emu/g, and said acicular magnetite has residual magnetization of 20 - 50 emu/g and saturation magnetization of 70 - 95 emu/g.